

Determination of need.

*further*, That appropriations made in accordance with this Act shall be expended, under rules and regulations prescribed by the Board of Education of the District of Columbia, only for such children as the said Board, from time to time, may find to be in need of such aid and in such amounts as the said Board from time to time may determine in the case of each child.

Approved December 16, 1944.

[CHAPTER 599]

AN ACT

December 16, 1944

[H. R. 5408]

[Public Law 494]

To amend the Mustering-Out Payment Act of 1944, to provide a method for accomplishing certain mustering-out payments on behalf of mentally disabled veterans, and for other purposes.

Mustering-Out Payment Act of 1944, amendment.

*Ante*, p. 10.

Direct payments to survivors over 17.

Payments on behalf of mentally disabled veterans, etc.

*Ante*, p. 9.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That section 5 of the Mustering-Out Payment Act of 1944, approved February 3, 1944 (58 Stat. 8), is hereby amended by inserting the following subsection immediately following subsection (b) thereof:

“(c) The Secretary of War and the Secretary of the Navy, or such subordinate officers as they may designate, are authorized to make direct payment to survivors over seventeen years of age, and to select a proper person or persons to whom mustering-out payments may be made for the use and benefit of former active members of the armed forces, or survivors thereof, as defined by section 4 hereof, without the necessity of appointment by judicial proceedings of a legal representative of any such former member or such survivors when, in the opinion of the respective Secretaries or their designees, the interests of persons under seventeen years of age so justify, or where the former active member or his survivors is suffering from a mental disability sufficient to make direct payment not in the best interests of such person or persons. Payments made under the provisions of this subsection shall constitute a complete discharge of the obligation of the United States as provided in this Act; and the selection of a proper person or persons, as provided herein, and the correctness of the amount due and paid to such person or persons shall have the same finality as that accorded decisions made pursuant to subsection (b): *Provided*, That the provisions of this subsection shall not apply where a legal guardian or committee has been judicially appointed, except as to any payments made hereunder prior to the receipt of notice of appointment.”

Approved December 16, 1944.

[CHAPTER 600]

AN ACT

December 16, 1944

[H. R. 5564]

[Public Law 496]

To fix the rate of tax under the Federal Insurance Contributions Act on employer and employees for the calendar year 1945.

Federal Insurance Contributions Act, amendments.

58 Stat. 175.

26 U. S. C. § 1400;

Supp. III, § 1400.

*Ante*, p. 53.

Social security tax rates.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That (a) clauses (1), (2), (3), and (4) of section 1400 of the Federal Insurance Contributions Act (section 1400 of the Internal Revenue Code, relating to the rate of tax on employees) are amended to read as follows:

“(1) With respect to wages received during the calendar years 1939, 1940, 1941, 1942, 1943, 1944, and 1945, the rate shall be 1 per centum.

“(2) With respect to wages received during the calendar years 1946, 1947, and 1948, the rate shall be 2½ per centum.

“(3) With respect to wages received after December 31, 1948, the rate shall be 3 per centum.”

(b) Clauses (1), (2), (3), and (4) of section 1410 of the Federal Insurance Contributions Act (section 1410 of the Internal Revenue Code, relating to the rate of tax on employers) are amended to read as follows:

"(1) With respect to wages paid during the calendar years 1939, 1940, 1941, 1942, 1943, 1944, and 1945, the rate shall be 1 per centum.

"(2) With respect to wages paid during the calendar years 1946, 1947, and 1948, the rate shall be 2½ per centum.

"(3) With respect to wages paid after December 31, 1948, the rate shall be 3 per centum."

Approved December 16, 1944.

53 Stat. 175.  
26 U. S. C. § 1410;  
Supp. III, § 1410.  
Ante, p. 63.

#### [CHAPTER 601]

##### AN ACT

To authorize the Secretary of the Interior to dispose of certain lands heretofore acquired for the nonreservation Indian boarding school known as Sherman Institute, California.

December 16, 1944  
[S. 1580]  
[Public Law 496]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the Secretary of the Interior is hereby authorized in his discretion and subject to such terms and conditions as he may prescribe, to sell or exchange all or any part of those two certain tracts of land containing ten acres and one hundred acres more or less, respectively, heretofore acquired by the United States for the use of the nonreservation Indian boarding school known as Sherman Institute, Riverside, California, by deed dated August 30, 1900, from Frank A. Miller and Isabella D. Miller and by deed dated September 10, 1901, from George Frost, president of the Riverside Land Company. In effecting any sale or exchange hereunder the Secretary of the Interior is authorized to execute such deeds or other instruments as may be necessary to transfer the title to any land so sold or exchanged, and the proportionate share or shares of capital stock of the Riverside Water Company evidencing the right of the lands so sold or exchanged to participate in the use of water furnished by said company for domestic and/or irrigation purposes. Any exchanges of land and/or water rights effected pursuant to this Act shall be on an equal-value basis.

SEC. 2. That the proceeds derived from any sale made under authority of this Act shall be deposited in the Treasury of the United States as school revenues, pursuant to the Act of May 27, 1926 (44 Stat. 560), and shall be available in the discretion of the Secretary of the Interior for the purchase of other lands for the use of said Sherman Institute, including the water right or shares of water stock representing the right of the lands so purchased to the use of water for irrigation and/or domestic purposes.

Approved December 16, 1944.

Sherman Institute,  
Riverside, Calif.  
Sale or exchange of  
land.

Use of proceeds from  
sale.

26 U. S. C. § 155.

#### [CHAPTER 602]

##### AN ACT

To amend section 1, Act of June 29, 1940 (54 Stat. 703), for the acquisition of Indian lands for the Grand Coulee Dam and Reservoir, and for other purposes.

December 16, 1944  
[S. 1597]  
[Public Law 497]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the first paragraph of section 1 of the Act approved June 29, 1940 (54 Stat. 703), be amended to read as follows: "That, in aid of the construction, operation and maintenance of the Columbia Basin project (formerly the Grand Coulee Dam project), authorized by the Act of August 30,

Columbia Basin  
project.  
16 U. S. C., Supp.  
III, § 835d.  
Acquisition of In-  
dian lands.